

**REMINDERS**

- 1) Read instructions on reverse side before preparing this worksheet.
- 2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 3) Be sure to sign and date your return in the signature box on the back of the form.

ROUND TO NEAREST DOLLAR

▼Return Copy Below - Detach Here▼

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

**Chattanooga**  
(423) 634-6266  
Suite 350  
State Office Building  
540 McCallie Avenue

**Jackson**  
(731) 423-5747  
Room 405 B  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**  
(423) 854-5321  
204 High Point Drive

**Knoxville**  
(865) 594-6100  
Room 606  
State Office Building  
531 Henley Street

**Memphis**  
(901) 213-1400  
3150 Appling Road

**Nashville**  
(615) 253-0600  
3rd Floor  
Andrew Jackson Building  
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.  
Out-of-state callers must dial (615) 253-0600.

### INSTRUCTIONS

**GENERAL:** In accordance with the Solid Waste Management Act of 1991, a pre-disposal fee of \$1.00 per tire is imposed on each person (business) making retail sales of new tires in this state. Sales of new tires for use on motor vehicles used on streets or highways, including automobiles, motorcycles, trucks, trailers, semi-trailers, farm equipment and construction machinery are subject to the fee. Used tires, recaps, retreads, and tires for vehicles which are propelled solely by human muscular power, such as bicycles, are exempt. Also exempt are tires sold "for resale" that are properly supported by a sales tax resale certificate.

**DUE DATE:** Dealers will be required to file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below:

PERIOD  
October 1 through December 31  
January 1 through March 31  
April 1 through June 30  
July 1 through September 30

DUE DATE  
January 25  
April 25  
July 25  
October 25

**TAXPAYER/TAX PREPARER'S SIGNATURE:** You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

**FILING:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

**AMENDED RETURNS:** If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

#### COMPUTATION OF TAX:

Line 1: Multiply the number of tires subject to the fee by \$1.00 to determine the TIRE FEE.

Line 2: Deduct 10% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25) to determine VENDOR'S COMPENSATION. No deduction from the fee will be allowed if such report or payment is delinquent.

Line 3: Enter the amount of any outstanding CREDIT AMOUNT of tire fee previously notified by the department.

Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.

Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3, from the due date to the date paid.

Line 6: Add Lines 1, 4, and 5 or subtract Line 2 from Line 1; subtract credit amount entered on Line 3 to determine net AMOUNT DUE.

☐

Check appropriate box  
and fill in number below:  
FEIN or SSN

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If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces above

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number